

Rosenthal, Donell

From: School Finance [drosenthal@mt.gov]
Sent: Tuesday, February 08, 2011 11:33 AM
To: Rosenthal, Donell
Subject: February 2011 School Finance Newsletter

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Montana
Office of Public Instruction
Denise Juneau, State Superintendent

School Finance



Spring 2011 Student Count for ANB

The MAEFAIRS web application is ready for Spring Student Count for ANB importing from AIM.

The official spring count day was February 1, 2011. Data is imported from AIM into the MAEFAIRS system and must be submitted no later than **February 11, 2011**. It is important that each school district's AIM specialist and the MAEFAIRS registered user work together to ensure accurate enrollment information is submitted by February 11.

Step-by-step instructions are available on the OPI website at: [CLICK HERE](#)

OPI Contact: Nica Meralo, (406) 444-4401 or nmerala@mt.gov

FY2010-11 First Semester Transportation Claim Forms Due

By February 15, 2011, school districts must submit one copy of first semester transportation claim forms TR-5 Bus Route Reimbursement and TR-6 Individual Transportation Contract Reimbursement to the county superintendent and submit the claims electronically to the OPI online Pupil Transportation program.

By February 22, 2011, the county superintendent must electronically authorize each district TR-5 and TR-6 for the first semester.

Upon receipt of the electronic claims and authorization, OPI will verify and disburse the approved amount of state reimbursement for first semester

transportation. Payments will be made on March 25, 2011. Upon receipt of the electronic state payment report, the county superintendent orders the payment of the county reimbursement for first semester transportation on the basis of the state reimbursement.

OPI Contact: Donell Rosenthal, (406) 444-3024 or drosenthal@mt.gov

2011 School Election Calendar

The 2011 School Election Calendar is available on the OPI website at this link: [CLICK HERE](#)

The School Election Handbook is available at this link: [CLICK HERE](#)

OPI Contact: Denise Ulberg, (406) 444-1960 or dulberg@mt.gov

FY2009-10 Federal A-133 Audits Due March 31, 2011

A-133 "Federal" audits for FY2009-10 are due to the OPI by March 31, 2011. This affects districts and cooperatives that spent more than \$500,000 of federal money (including USDA commodities) during FY2009-10.

For districts and cooperatives that spent less than \$500,000 of federal funds and received more than \$500,000 of revenue under all sources during that year, audits for FY2009-10 are due June 30, 2011.

Audited financial statements must comply with national reporting requirements passed by the Governmental Accounting Standards Board (GASB) under Statement No. 34. For more information about GASB 34, see the GASB 34 webpage at: [CLICK HERE](#) Click on Accounting (left side of screen), then click on the GASB34 tab.

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov

FY2011-12 Indirect Cost Rate Applications Now Available

Districts that plan to charge indirect costs (e.g., general administration, accounting services, and personnel services) to FY2011-12 federal and state grant awards using an indirect cost rate must complete an indirect cost application form. Application for an indirect cost rate does not increase the amount of the grant award.

Indirect Cost Rate Application forms and resources for FY2011-12 are now available on the OPI website.

Indirect Cost Rate Cover Letter (please read): [CLICK HERE](#)

Indirect Cost Rate Instructions: [CLICK HERE](#)

If you intend to reclassify costs to adjust your indirect cost rate, please read the indirect cost rate instructions carefully. For your convenience, costs that may be reclassified are highlighted in blue. We have also created a reclassification calculator to assist in the determination of your adjusted indirect cost rate. The calculator is located at the following link: [CLICK HERE](#)

Schedule A, which shows preliminary rates: [CLICK HERE](#)

The Certification forms are located at: [CLICK HERE](#)

If you have questions or need assistance viewing the files, please contact Donell Rosenthal at (406) 444-3024 or e-mail drosenthal@mt.gov.

OPI Contact: Paul Taylor, (406) 444-1257 or ptaylor2@mt.gov

Application for QZAB Allocations Now Open

The application for Qualified Zone Academy Bond (QZAB) allocation is now open. The OPI has \$5,811,000 in QZAB authority to allocate to Montana school districts. Please note that an approved QZAB request does not result in any payment from the OPI to an applicant school district. An approved allocation request allows a school district to designate a future bond issuance as a QZAB, which allows the school district to benefit from the reduced interest costs.

Information about the QZAB application period and the application form is located at this link: [CLICK HERE](#)

OPI Contact: Janelle Mickelson, (406) 444-3249 or jmickelson@mt.gov

MASBO New Clerk Academy

The Montana Association of School Business Officials (MASBO) is offering a

New Clerks Academy In Havre on February 21-22 at the Robyns Administration Building, 425 6th Avenue.

Registration and agenda may be accessed at this link: [CLICK HERE](#)

Contact: Lynda Brannon, MASBO Executive Director at (406) 442-5599

MASBO Regional Workshops

The MASBO Regional Workshops are scheduled as follows:

- • Region 1 March 23 in Kalispell
- • Regions 2&4 April 6 in Great Falls
- • Region 3 March 23 in Glasgow
- • Region 5 March 23 in Billings
- • Region 6 March 24 in Miles City

Registration and agendas may be accessed at this link: [CLICK HERE](#)

Contact: Lynda Brannon, MASBO Executive Director at (406) 442-5599

MASBO Budget Workshops

MASBO is offering budget workshops at the following locations:

- • March 7 - Great Falls
- • March 14 - Havre
- • March 22 – Kalispell
- • March 28 – Billings

To register, click on this link: [CLICK HERE](#)

Contact: Lynda Brannon, MASBO Executive Director at (406) 442-5599

January 2011 Direct State Aid Payment

The FY2011 January Direct State Aid (DSA) payment may be supported by two revenue sources. Districts that requested reimbursement of General Fund State Fiscal Stabilization Fund (GF SFSF) expenditures on the ARRA 2nd Quarter report should code the January 2011 DSA payment as follows:

- Use revenue source code 7800 to record the portion of the DSA payment that

represents the revenue received for the ARRA 2nd quarter reimbursement request.

- The remainder of the DSA payment should be coded to revenue source code 3110.

Note: If the district did not request an ARRA GF SFSF expenditure reimbursement, the entire DSA payment should be coded to 01-3110.

A spreadsheet showing the proper coding of the January 2011 DSA payment by district is posted on the OPI website at: [CLICK HERE](#)

If you have questions or need assistance viewing the files, please contact Donell Rosenthal at 406-444-3024 or email drosenthal@mt.gov

If you have accounting questions regarding these payments, please contact Rebecca Phillips at 406-444-0783 or email rphillips2@mt.gov

If you have questions regarding the payment amounts, please contact Janelle Mickelson at 406-444-3249 or email jmickelson@mt.gov or Kathleen Wanner at 406-444-9852 or email kwanner@mt.gov

Useful Links

ARRA Quarterly Reporting, Accounting Guidance and Other Resources

<http://www.opi.mt.gov/Finance&Grants/SchoolFinance/Index.html>

State Entitlement Payments to Schools:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_9

School Accounting:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_3

Forms and Publications & Tuition:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_10

Pupil Transportation:

http://www.opi.mt.gov/Programs/SchoolPrograms/Pupil_Transportation/index.html

Enrollment and ANB:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_8

Audit Information:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_4

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